AMENDMENTS TO THE CLAIMS

- 1. (currently amended) A multi-piece solid golf ball comprising a center, an intermediate layer formed on the center and cover covering the intermediate layer, wherein the intermediate layer is formed from a material having an elongation of 9 to 20 mm when applying the maximum load # in penetration and impact fatigue tests and a flexural stiffness of 300 to 2,000 MPa; the intermediate layer is formed from a material selected from the group consisting of polyurethane-based thermoplastic elastomer, polyamide-based thermoplastic elastomer, polyamide-based thermoplastic elastomer, polyacetal resin, and a modified compound thereof; and the cover is formed from thermoplastic resin.
- 2. (original) The multi-piece solid golf ball according to Claim 1, wherein the intermediate layer is formed from a material having an elongation of 9 to 16 mm when applying the maximum load in penetration and impact fatigue tests and a flexural stiffness of 350 to 1,500 MPa.

3. (cancelled)

4. (original) The multi-piece solid golf ball according to Claim 1, wherein the intermediate layer has a thickness of 0.3 to 2.0 mm.

- 5. (original) The multi-piece solid golf ball according to Claim 1, wherein the intermediate layer is formed from polycarbonate resin.
- 6. (original) The multi-piece solid golf ball according to Claim 1, wherein the intermediate layer is formed from polyacetal resin.
- 7. (original) The multi-piece solid golf ball according to Claim 1, wherein the intermediate layer is formed from one material.
- 8. (previously presented) The multi-piece solid golf ball according to Claim 1, wherein the intermediate layer is formed from a material having an elongation of 10 to 12 mm when applying the maximum load in penetration and impact fatigue tests and a flexural stiffness of 400 to 1,300 MPa.
- 9. (previously presented) The multi-piece solid golf ball according to Claim 1, wherein the intermediate layer has a thickness of 0.5 to 1.8 mm.

- 10. (previously presented) The multi-piece solid golf ball according to Claim 1, wherein the intermediate layer has a thickness of 0.8 to 1.5 mm.
- 11. (previously presented) The multi-piece solid golf ball according to Claim 1, wherein the cover has a Shore D hardness of 22 to 55.
- 12. (previously presented) The multi-piece solid golf ball according to Claim 1, wherein the cover has a Shore D hardness of 25 to 52.